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September 26, 2024

VIA ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: *In re Customs and Tax Administration of the Kingdom of Denmark*
(*Skatteforvaltningen*) Tax Refund Scheme Litigation, No. 18-md-02865-LAK

Dear Judge Kaplan:

Defendants respectfully submit this letter motion to seal Exhibits 102, 145, and 147 to the contemporaneously filed Defendants Richard Markowitz and John van Merkensteijn's Offer of Proof Regarding Advice of Counsel.

Each of the above-enumerated Exhibits contains excerpts of deposition testimony that has been designated "Confidential" pursuant to the Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials in this multi-district litigation (No. 18-md-2865, ECF No. 489). Under paragraph 15 of the Stipulated Protective Order, Defendants are thus required to file these discovery materials under seal absent the producing party's agreement to withdraw its confidentiality designations

On September 26, 2024, Defendants asked counsel for each of the deponents whether it intends to maintain its confidentiality designations, and informed them that pending their response, Defendants will seek to file these exhibits under seal. If any counsel responds that it will agree to dedesignate these exhibits, Defendants will re-file each exhibit publicly.

Respectfully submitted,

/s/ Nicholas S. Bahnsen

Nicholas Bahnsen

Cc: All counsel of record (Via ECF)